APPENDIX A

IN THE UNITED STATES COURT OF APPEALS
FOR THE FIFTH CIRCUIT

No. 22227

COLUMBUS AND GREENVILLE RAILWAY COMPANY, *Petitioner*,

v.

COMMISSIONER OF INTERNAL REVENUE, *Respondent*.

Petition for Review of Decision of the Tax Court of the United States. (Mississippi Case)

(March 24, 1966.)

Before RIVES and THORNBERRY, Circuit Judges, and GARZA, District Judge.

PER CURIAM: This case is before this Court on petition for review of the decision of the Tax Court which is reported in 42 T.C. 834. Reference is made to that opinion for exposition of the facts of this case and for the complete findings of the Tax Court.

The Tax Court found "the cost of the property to petitioner and petitioner's actual outlay for the property did not include any part of the $2,038,335.80 here in controversy." 42 T.C. 834.

We believe this finding is dispositive of the case, and since it is not "clearly erroneous," we must affirm the Tax Court under the doctrine of *Commissioner* v. *Duberstein*, 1960, 363 U.S. 278, 290-91.

AFFIRMED.

APPENDIX B

UNITED STATES COURT OF APPEALS
FOR THE FIFTH CIRCUIT

October Term, 1965

No. 22227

D. C. Docket No. 83793

COLUMBUS AND GREENVILLE RAILWAY COMPANY, *Petitioner,*

v.

COMMISSIONER OF INTERNAL REVENUE, *Respondent.*

Petition for Review of Decision of the Tax Court of the United States. (Mississippi Case)

Before RIVES and THORNBERRY, Circuit Judges, and GARZA, District Judge.

Judgment

This cause came on to be heard on the petition of Columbus and Greenville Railway Company, for review of a decision of the Tax Court of the United States, and was argued by counsel;

ON CONSIDERATION WHEREOF, It is now here ordered, adjudged and decreed by this Court that the decision of the Tax Court in this cause be, and the same is hereby, affirmed.

March 24, 1966

Issued as Mandate: April 21, 1966